

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF COON RAPIDS, IOWA DUE: December 1, 2016		16201400400000 City of Coon Rapids 123 3rd Avenue South Coon Rapids, Iowa 50058 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	476,028		476,028	458,778																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	476,028		476,028	458,778																				
Delinquent property taxes	0		0																					
TIF revenues	74,285		74,285	88,071																				
Other city taxes	186,269	0	186,269	184,214																				
Licenses and permits	3,185	0	3,185	2,650																				
Use of money and property	6,906	178,134	185,040	56,961																				
Intergovernmental	771,696	0	771,696	1,151,368																				
Charges for fees and service	187,644	7,863,797	8,051,441	8,515,854																				
Special assessments	394	0	394	0																				
Miscellaneous	76,952	135,900	212,852	199,014																				
Other financing sources	305,159	0	305,159	368,000																				
Total revenues and other sources	2,088,518	8,177,831	10,266,349	11,024,910																				
Expenditures and Other Financing Uses																								
Public safety	271,299	0	271,299	300,187																				
Public works	286,448	0	286,448	377,603																				
Health and social services	0	0	0	0																				
Culture and recreation	240,639	0	240,639	318,027																				
Community and economic development	102,281	0	102,281	135,001																				
General government	175,365	0	175,365	229,012																				
Debt service	166,630	0	166,630	166,630																				
Capital projects	740,590	0	740,590	901,000																				
Total governmental activities expenditures	1,983,252	0	1,983,252	2,427,460																				
Business type activities	0	8,027,801	8,027,801	8,489,400																				
Total ALL expenditures	1,983,252	8,027,801	10,011,053	10,916,860																				
Other financing uses, including transfers out	305,159	0	305,159	368,000																				
Total ALL expenditures/And other financing uses	2,288,411	8,027,801	10,316,212	11,284,860																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-199,893	150,030	-49,863	-259,950																				
Beginning fund balance July 1, 2015	1,361,642	9,182,876	10,544,518																					
Ending fund balance June 30, 2016	1,161,749	9,332,906	10,494,655	-259,950																				
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 1,275,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 2,965,230</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 1,275,000	Other long-term debt	\$ 0	Revenue debt	\$ 0	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 2,965,230
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 1,275,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 0	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 2,965,230																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 11/3/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Jessica Leighty, City Clerk		Area Code 712		Number 999-7749																				
Signature of Mayor or other City official (Name and Title)		Date signed 11/7/2016																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF COON RAPIDS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	330,501	46,315					476,028			476,028	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	330,501	46,315					476,028		T01	476,028	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	330,501	46,315				0	476,028			476,028	6			
7	TIF revenues			74,285				74,285		T01	74,285	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0		T19	0	12			
13	Mobile home tax							0		T19	0	13			
14	Hotel/motel tax							0		T19	0	13			
15	Other local option taxes		186,269					186,269		T09	186,269	14			
16	TOTAL OTHER CITY TAXES	0	186,269	0	0	0	0	186,269	0		186,269	15			
17	Section B - LICENSES AND PERMITS	3,185						3,185		T29	3,185	16			
18	Section C - USE OF MONEY AND PROPERTY											17			
19	Interest	267	91	27		16		401	27,495	U20	27,896	18			
20	Rents and royalties	950						950	20,879	U40	21,829	19			
21	Other miscellaneous use of money and property	5,555						5,555	129,760	U20	135,315	20			
22	TOTAL USE OF MONEY AND PROPERTY	6,772	91	27	0	16	0	6,906	178,134		185,040	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes	66,467						66,467		B30	66,467	31			
32								0			0	32			
33	Total Federal grants and reimbursements	66,467	0	0	0	0	0	66,467	0		66,467	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF COON RAPIDS						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		161,271					161,271		C46	161,271	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	10,566	3,081			333,215		346,862		C89	346,862	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55								0			0	55		
56	Iowa DOT Reimbursements for State Grant					162,912		162,912			162,912	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	10,566	164,352	0	0	496,127	0	671,045	0		671,045	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	16,800						16,800			16,800	63		
64	Library service	9,536						9,536		D89	9,536	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service	7,848						7,848		D89	7,848	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	34,184	0	0	0	0	0	34,184	0		34,184	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	111,217	164,352	0	0	496,127	0	771,696	0		771,696	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	216,539	A91	216,539	73		
74	Sewer							0	139,966	A80	139,966	74		
75	Electric							0	2,604,749	A92	2,604,749	75		
76	Gas							0	430,822	A93	430,822	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	91,709						91,709		A81	91,709	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF COON RAPIDS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0	349,166	T15	349,166	83				
84	Internet							0	240,396	A03	240,396	84				
85	Telephone							0	258,517	A03	258,517	85				
86	Housing authority							0		A50	0	86				
87	Storm water		29,085					29,085		A80	29,085	87				
88	Other:											88				
89	Nursing home							0	3,623,642	A89	3,623,642	89				
90	Police service fees	143						143		A89	143	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	2,053	632					2,685		A89	2,685	99				
100	Park, recreation, and cultural charges	46,277						46,277		A61	46,277	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	13,795						13,795			13,795	102				
103	Ambulance grant	3,950						3,950			3,950	103				
104	TOTAL CHARGES FOR SERVICE	157,927	29,717	0	0	0	0	187,644	7,863,797		8,051,441	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	394						394		U01	394	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions		22,948			19,775		42,723	6,586	U99	49,309	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	7,942						7,942		U11	7,942	110				
111	Fines	3,101						3,101		U30	3,101	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Police Department Reimb. Insurance Car	23,186						23,186			23,186	114				
115	Employee,guest,assisted living, congregate meals service							0	53,259		53,259	115				
116	Misc. Income							0	1,369		1,369	116				
117	Pop Machine							0	4,145		4,145	117				
118	Deferred Pension Income							0	70,541		70,541	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	34,229	22,948	0	0	19,775	0	76,952	135,900		212,852	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF COON RAPIDS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	644,225	449,692	74,312	99,212	515,918	0	1,783,359	8,177,831		9,961,190	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	34,159	70,000			130,000		234,159			234,159	127				
128	Internal TIF loans and transfers in				71,000			71,000			71,000	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	34,159	70,000	0	71,000	130,000	0	305,159	0		305,159	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	678,384	519,692	74,312	170,212	645,918	0	2,088,518	8,177,831		10,266,349	132				
133												133				
134	Beginning fund balance July 1, 2015	561,130	583,776	87,565	13,423	115,748		1,361,642	9,182,876		10,544,518	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,239,514	1,103,468	161,877	183,635	761,666	0	3,450,160	17,360,707		20,810,867	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF COON RAPIDS						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	173,566	30,553					204,119		E62	204,119	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	19,860	5,463					25,323		E24	25,323	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	36,234	1,672					37,906		E32	37,906	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation	3,951						3,951		E66	3,951	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	233,611	37,688		0	0	0	271,299			271,299	40		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF COON RAPIDS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	11,228	142,753					153,981		E44	153,981	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	6,252	17,004					23,256		E44	23,256	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		11,175					11,175		E44	11,175	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		3,636					3,636		E81	3,636	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	87,750						87,750		E81	87,750	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		6,650					6,650		E89	6,650	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	105,230	181,218		0	0	0	286,448			286,448	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF COON RAPIDS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF COON RAPIDS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	70,555	16,855					87,410		E52	87,410	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	72,147	5,031					77,178		E61	77,178	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	69,653	5,510					75,163		E61	75,163	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	278						278		E03	278	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	610						610		E61	610	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	213,243	27,396		0	0	0	240,639			240,639	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	17,137	450					17,587		E89	17,587	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	9,694	75,000					84,694		E89	84,694	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	26,831	75,450	0	0	0	0	102,281			102,281	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF COON RAPIDS		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	11,088	338					11,426		E29	11,426	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	52,541	17,444					69,985		E23	69,985	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,225						1,225		E89	1,225	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,777						2,777		E25	2,777	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	73,702						73,702		E31	73,702	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	4,798						4,798		E89	4,798	171
172	Other general government — Current operation	11,452						11,452		E89	11,452	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	157,583	17,782	0	0	0	0	175,365			175,365	176
177	Section G — DEBT SERVICE				166,630			166,630			166,630	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	166,630	0	0	166,630			166,630	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Fire Station (Concrete) Acct. 304					95,962		95,962			95,962	184
185	Herndon Trail Acct. 305					120,000		120,000			120,000	185
186	Highway 141 Underpass Project Acct. 307					524,628		524,628			524,628	186
187	Subtotal Regular Capital Projects	0	0		0	740,590	0	740,590			740,590	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	740,590	0	740,590			740,590	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	736,498	339,534	0	166,630	740,590	0	1,983,252			1,983,252	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF COON RAPIDS					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								218,630	E91	218,630	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							303,657		E80	303,657	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation							2,308,680		E92	2,308,680	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation							673,815		E93	673,815	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation							3,753,709		E36	3,753,709	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation							769,310		E03	769,310	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF COON RAPIDS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								8,027,801		8,027,801	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	736,498	339,534	0	166,630	740,590	0	1,983,252	8,027,801		10,011,053	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		234,159					234,159			234,159	255
256	Internal TIF loans/repayments and transfers out			71,000				71,000			71,000	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	234,159	71,000	0	0	0	305,159	0		305,159	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	736,498	573,693	71,000	166,630	740,590	0	2,288,411	8,027,801		10,316,212	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned		529,775	90,877	17,005	21,076	0	658,733			658,733	266
267	Unassigned	503,016						503,016			503,016	267
268	Total Governmental	503,016	529,775	90,877	17,005	21,076	0	1,161,749			1,161,749	268
269	Proprietary								9,332,906		9,332,906	269
270	Total ending fund balance June 30, 2016	503,016	529,775	90,877	17,005	21,076	0	1,161,749	9,332,906		10,494,655	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,239,514	1,103,468	161,877	183,635	761,666	0	3,450,160	17,360,707		20,810,867	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF COON RAPIDS Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
Total salaries and wages paid.....						Z00 \$		3,032,540	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
		(b)	(c)						
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. Fire/Ambulance Station	19U 945,000	29U	39U 70,000	49U 875,000	49U	49U	49U	I89 25,400	
11. South 5th Avenue/Streets	19U 450,000	29U	39U 50,000	49U 400,000	49U	49U	49U	I89 20,230	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	1,395,000	0	120,000	1,275,000	0	0	0	45,630	

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents	
Assessed Valuations by Levy Authority and County, AY2014/FY2016					
Actual valuation -- January 1, 2014				\$	59,304,591
				x .05 = \$	2,965,230

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31	W61		
	\$	\$		3,675,652	8,366,869
	4,691,217				
REMARKS					V98